

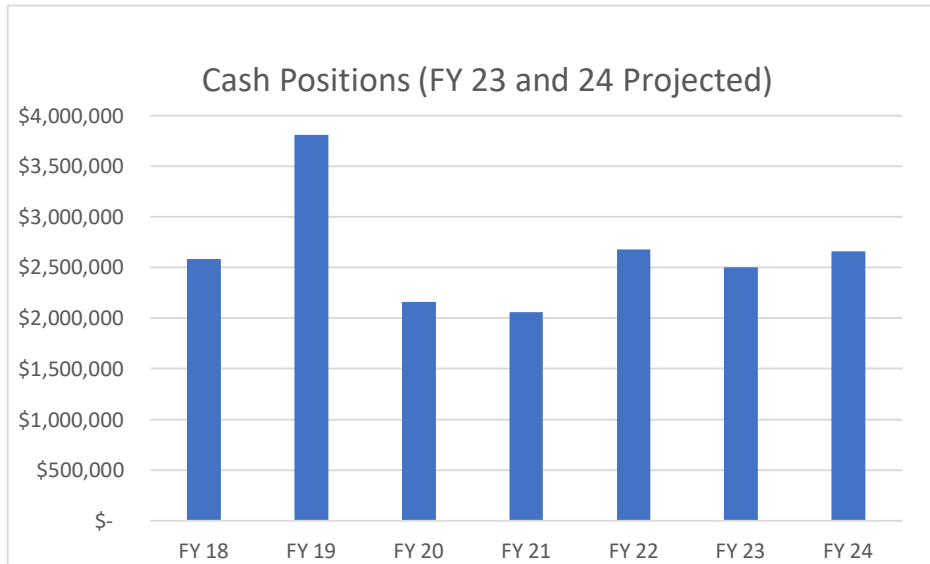


# Kensington Police Protection and Community Services District

	FY 24 Adopted Budget Revenues	FY 24 Adopted Budget Expenses	FY 24 Adopted Budget Net Change	End of Year Transfers	Net FY 24 Year End
General Fund	\$ 2,507,800	\$ (624,900)	\$ 1,882,900	\$ (1,794,400)	\$ 88,500
Police Fund	1,555,000	(3,300,900)	(1,745,900)	1,745,900	\$ -
Parks Fund	277,000	(325,500)	(48,500)	48,500	\$ -
Waste Management Fund	120,000	(122,930)	(2,930)	-	(2,930)
<i>Total Net Revenues</i>	<b>\$ 4,459,800</b>	<b>\$ (4,374,230)</b>	<b>\$ 85,570</b>	<b>\$ -</b>	<b>\$ 85,570</b>

Projected 7/1/23 Cash & Investments balance  
 Projected 6/30/24 Cash & Investments balance

\$ 2,500,000  
\$ 2,585,570





**Kensington Police Protection & Community Services District**  
**FY 2023/24 Proposed Budget**  
**General Fund**

Acct. #		A	B	C	D	\$	%
		FY 22 Actual Results	FY 23 YTD May 30	FY 23 Adopted Budget	FY 24 Adopted Budget	Budget Variance	Budget Variance
1	<b>REVENUE</b>						
2	401 Levy Tax- Co. Prop. 1%	\$ 2,164,908	\$ 2,307,839	\$ 2,201,900	\$ 2,400,000	\$ 198,100	9%
3	456 Interest-District	2,659	12,196	5,000	10,000	5,000	100%
4	458 Other District Revenue/Admin Fees	12,638	47,241	9,700	68,500	58,800	606%
5	480 Rental Revenue - KPPFD	-	12,193	-	29,300	29,300	N/A
6	<b>TOTAL REVENUE</b>	<b>2,180,204</b>	<b>2,379,468</b>	<b>2,216,600</b>	<b>2,507,800</b>	<b>291,200</b>	<b>12%</b>
7	<b>EXPENSE</b>						
8	<b>Salaries and Benefits</b>						
9	807 Salaries	314,424	327,045	384,200	259,400	(124,800)	-32%
10	808 Payroll Taxes	18,338	30,783	57,700	19,800	(37,900)	-66%
11	809 Benefits/ Unemployment	-	-	50,500	50,000	(500)	-1%
12	851 Workers Compensation	2,264	13,178	4,500	1,500	(3,000)	-67%
13	<b>Total Salaries &amp; Benefits</b>	<b>335,026</b>	<b>371,006</b>	<b>496,900</b>	<b>330,700</b>	<b>(166,200)</b>	<b>-33%</b>
14	<b>Operations &amp; Administrative Expenses</b>						
15	815 Admin Communications	5,635	6,964	4,300	7,500	3,200	74%
16	816 Office Supplies	3,615	2,347	1,600	2,000	400	25%
17	817 Postage	573	326	700	-	(700)	-100%
18	816/817 Office Supplies	4,188	2,673	2,300	2,000	(300)	-13%
19	819 Dues/Subscriptions	10,545	5,303	10,600	11,000	400	4%
20	825 Board Continuing Ed/Conferences	(2,799)	282	5,500	8,000	2,500	45%
21	830 Legal (District/Personnel)	40,092	134,696	45,000	25,000	(20,000)	-44%
22	831 Training and Travel Admin	1,553	16,437	6,500	18,700	12,200	188%
23	818 Mileage Reimbursement	226	317	400	-	(400)	-100%
24	818/831 Training and Travel Administrative	1,779	16,754	6,900	18,700	11,800	171%
25	835 Consulting	30,131	39,382	35,000	50,000	15,000	43%
26	840 Accounting/Audit	113,631	188,896	75,000	95,000	20,000	27%
27	850 Insurance	31,893	37,560	31,900	45,000	13,100	41%
28	860 Election	-	7,630	7,500	-	(7,500)	-100%
29	861 LAFCO	1,661	1,505	2,100	2,000	(100)	-5%
30	870 County Expenditures	22,385	22,409	25,000	25,000	-	0%
31	891 COVID	1,243	-	-	-	-	N/A
32	898 Other Expenses	16,132	26,526	1,000	5,000	4,000	400%
33	<b>Total Operations &amp; Admin Expenses</b>	<b>276,516</b>	<b>490,580</b>	<b>252,100</b>	<b>294,200</b>	<b>42,100</b>	<b>17%</b>
34	<b>TOTAL EXPENSE</b>	<b>611,542</b>	<b>861,585</b>	<b>749,000</b>	<b>624,900</b>	<b>(124,100)</b>	<b>-17%</b>
35	<b>NET REVENUE / (EXPENSE)</b>	<b>\$ 1,568,662</b>	<b>\$ 1,517,883</b>	<b>\$ 1,467,600</b>	<b>\$ 1,882,900</b>	<b>\$ 415,300</b>	<b>28%</b>



**Kensington Police Protection & Community Services District**  
**FY 2023/24 Proposed Budget**  
**Police Fund**

Acct. #		A	B	C	D	\$	%
		FY 22 Actual Results	FY 23 YTD May 30	FY 23 Adopted Budget	FY 24 Adopted Budget		
1	<b>REVENUE</b>						
2	402 Special Tax-Police	\$ 685,470	\$ 685,470	\$ 720,000	\$ 685,000	\$ (35,000)	-5%
3	404 Measure G Supplemental Tax	620,988	651,974	652,300	660,000	7,700	1%
4	410 Police Fees/Service Charges	4,138	8,476	12,000	5,000	(7,000)	-58%
5	414 POST Reimbursement	2,212	9,352	125,000	10,000	(115,000)	-92%
6	415 SLESF	165,675	196,022	175,000	195,000	20,000	11%
7	418 Reimbursements/Refunds	4,133	68,061	6,000	-	(6,000)	-100%
8	<b>TOTAL REVENUE</b>	<b>1,482,616</b>	<b>1,619,356</b>	<b>1,690,300</b>	<b>1,555,000</b>	<b>(135,300)</b>	<b>-9%</b>
9	<b>EXPENSE</b>						
10	<b>Salaries and Benefits</b>						
11	502 Officers Salaries	855,565	898,885	1,114,883	1,141,400	26,517	2%
12	503.1 Holiday Pay	-	-	-	50,100	50,100	N/A
13	503.2 Incentive Pay- Education	-	-	-	4,100	4,100	N/A
14	503.3 Incentive Pay- POST Certificate	-	-	-	34,600	34,600	N/A
15	506 Overtime	166,773	120,409	100,000	120,000	20,000	20%
16	508 Non-Sworn Salaries	31,008	56,139	68,100	53,900	(14,200)	-21%
17	509 Hiring Bonus	14,000	25,000	20,000	20,000	-	0%
18	510 Vacation Cash Out	-	-	-	20,600	20,600	N/A
19	516 Uniform Allowance	7,693	8,376	-	10,800	10,800	N/A
20	520 In Lieu Health Expense	-	5,250	-	500	500	N/A
21	521-A Medical/Vision/Dental (Active)	104,579	116,803	172,700	183,700	11,000	6%
22	521-R Medical/Vision/Dental (Retired)	165,490	143,488	160,400	145,400	(15,000)	-9%
23	521-T Medical/Vision/Dental (Trust)	-	-	89,817	-	(89,817)	-100%
24	522 Officer Life Insurance	6,682	4,295	10,100	8,500	(1,600)	-16%
25	523 Medicare	15,300	20,887	15,300	20,300	5,000	33%
26	524 Social Security / Medicare	10,666	3,288	11,600	4,100	(7,500)	-65%
27	527 CalPERS District Share	143,256	194,573	233,750	269,700	35,950	15%
28	528 CalPERS Officers Share	3,754	-	-	-	-	N/A
29	529 Pension Obligation Bond Payment	-	249,697	331,450	330,900	(550)	0%
30	530 Workers Compensation	38,183	39,533	44,900	38,000	(6,900)	-15%
31	531 Unemployment	-	-	-	52,000	52,000	N/A
32	<b>Total Salaries &amp; Benefits</b>	<b>1,562,950</b>	<b>1,886,623</b>	<b>2,373,000</b>	<b>2,508,600</b>	<b>135,600</b>	<b>6%</b>
33	<b>Operations &amp; Administrative Expenses</b>						
34	550 Police Operating Expenses - Other	-	-	-	-	-	N/A
35	552/582/ Office Supplies And Expenses	20,176	12,804	19,900	21,400	1,500	8%
36	553 Police Equipment And Supplies	20,249	21,679	28,500	30,000	1,500	5%
37	554 Traffic Safety	2,850	14,549	32,000	25,000	(7,000)	-22%
38	560 Crossing Guard	18,614	19,361	17,800	-	(17,800)	-100%
39	561 Fleet Expense	24,654	42,132	91,500	17,000	(74,500)	-81%
40	562 Vehicle Operation	23,341	5,511	-	30,000	30,000	N/A
41	563 Vehicle Lease	2,523	42,905	21,478	86,500	65,022	303%
42	564/596/ IT and Communications	178,212	223,502	221,100	160,000	(61,100)	-28%
43	566 Radio Maintenance	9,720	-	-	37,800	37,800	N/A
44	569 Emergency Preparedness	-	-	-	3,000	3,000	N/A
45	567 Alarm	1,047	-	-	4,000	4,000	N/A
46	568 Evidence	1,095	22,395	6,000	7,500	1,500	25%
47	570 Training And Travel Expense	11,936	17,325	25,000	30,000	5,000	20%
48	571 Records	5,008	-	6,000	38,800	32,800	547%
49	572 Hiring	29,267	10,016	20,000	25,000	5,000	25%
50	576 Dues And Subscriptions	6,024	5,182	5,000	7,000	2,000	40%
51	578 POST - Reimburse	3,640	-	-	-	-	N/A
52	597.2/58 Utilities - Police	9,219	8,034	13,500	27,000	13,500	100%
53	581 Building Repairs and Maintenance	1,870	-	-	10,000	10,000	N/A
54	587 Information Technology	28,197	-	-	43,300	43,300	N/A
55	588 Telephone	42,667	19,323	30,300	10,000	(20,300)	-67%
56	591 General Liability Insurance	31,893	40,177	42,100	55,000	12,900	31%
57	592 Printing and Publications	4,531	42	9,200	5,000	(4,200)	-46%
58	574/593 Volunteer Programs	597	299	6,000	7,500	1,500	25%
59	594 Community Events	200	1,107	5,000	7,500	2,500	50%
60	595 Professional Services	9,531	28,149	9,000	9,000	-	0%
61	597 Police Building Lease	39,653	58,928	48,000	66,000	18,000	38%
62	597.1 Building Maintenance and Repair	-	4,303	3,500	10,000	6,500	186%
63	590/597. Janitorial	5,912	4,878	7,200	14,000	6,800	94%
64	599 Police Taxes Administration	4,159	1,049	5,500	5,000	(500)	-9%
65	<b>Total Operations &amp; Administrative Expenses</b>	<b>536,785</b>	<b>603,652</b>	<b>673,578</b>	<b>792,300</b>	<b>118,722</b>	<b>18%</b>
66	<b>TOTAL EXPENSE</b>	<b>2,099,736</b>	<b>2,490,275</b>	<b>3,046,578</b>	<b>3,300,900</b>	<b>254,322</b>	<b>8%</b>
67	<b>NET REVENUE/EXPENSE (Before Capital)</b>	<b>(617,120)</b>	<b>(870,919)</b>	<b>(1,356,278)</b>	<b>(1,745,900)</b>	<b>(389,622)</b>	<b>29%</b>
68	<b>Capital Expenses</b>						
69	963 Patrol Car Accessories	607	2,814	15,000	-	(15,000)	-100%
70	967 Station Equipment	622	49,722	50,000	-	(50,000)	-100%
71	968 Office Furniture/Equipment	462	18,647	50,000	-	(50,000)	-100%
72	969 Computer Equipment	17,380	20,756	25,000	-	(25,000)	-100%
73	970 Upgrade Phone System	-	10,214	25,000	-	(25,000)	-100%
74	<b>TOTAL CAPITAL EXPENSE</b>	<b>19,070</b>	<b>102,152</b>	<b>165,000</b>	<b>-</b>	<b>(165,000)</b>	<b>-100%</b>
75	<b>NET REVENUE/EXPENSE (After Capital)</b>	<b>\$ (636,190)</b>	<b>\$ (973,071)</b>	<b>\$ (1,521,278)</b>	<b>\$ (1,745,900)</b>	<b>\$ (224,622)</b>	<b>15%</b>



**Kensington Police Protection & Community Services District**  
**FY 2023/24 Proposed Budget**  
**Parks Fund**

Acct. #		A	B	C	D	\$ Budget Variance	% Budget Variance
		FY 22 Actual Results	FY 23 YTD May 30	FY 23 Adopted Budget	FY 24 Adopted Budget		
1	<b>REVENUE</b>						
2	405 Measure W Park Grant	\$ 158,358	\$ -	\$ -	\$ -	\$ -	N/A
2	406 Per Capita Park Grant	-	-	-	180,000	180,000	N/A
3	423 Misc Tax-Park/Rec	15	-	-	-	-	N/A
5	424 Special Tax-Landscape and Learning Parks	42,164	44,359	44,400	46,000	1,600	4%
6	427 Community Center Revenue	31,768	41,887	57,700	50,000*	(7,700)	-13%
7	438 Tennis Court Revenue	1,424	991	1,500	1,000	(500)	-33%
8	439 Other Community Center Revenue	-	456	15,000	-	(15,000)	-100%
9	<b>TOTAL REVENUE</b>	<b>233,729</b>	<b>87,692</b>	<b>118,600</b>	<b>277,000</b>	<b>158,400</b>	<b>57%</b>
10	<b>EXPENSE</b>						
11	<b>Salaries and Benefits</b>						
12	601 Parks & Rec Salaries	-	28,518	41,500	86,000	44,500	107%
13	623 Social Security / Medicare	-	-	10,800	6,600	(4,200)	-39%
14	<b>Total Salaries &amp; Benefits</b>	<b>-</b>	<b>28,518</b>	<b>52,300</b>	<b>92,600</b>	<b>40,300</b>	<b>77%</b>
15	<b>Operations &amp; Administrative Expenses</b>						
16	602 Custodial/Cleaning Services	2,550	10,900	45,000	12,000	(33,000)	-73%
17	640 Community Center Expenses - Other	-	4,000	-	-	-	N/A
18	641 General Maintenance	2,500	22,320	3,000	2,500	(500)	-17%
19	642 Utilities-Community Center	17,848	12,409	19,500	13,000	(6,500)	-33%
20	643 Janitorial Supplies	350	1,400	1,200	1,500	300	25%
21	644/653 Landscaping	75,805	40,040	68,000	30,000	(38,000)	-56%
22	645 Workers Compensation	8,253	9,390	3,500	1,400	(2,100)	-60%
23	646 Community Center Repairs	5,083	5,104	7,500	10,000	2,500	33%
24	647 Legal/Consulting	-	5,718	10,000	-	(10,000)	-100%
25	651/652 General Maintenance and Repairs	44,367	37,692	47,400	30,000	(17,400)	-37%
26	656 Utilities	7,660	9,623	2,400	-	(2,400)	-100%
27	657 General Liability	7,973	9,390	9,600	12,000	2,400	25%
28	658 Levy Administration	8,155	9,249	9,500	10,000	500	5%
29	659-678 Other Park Expenses	3,203	-	1,000	-	(1,000)	-100%
30	<b>Total Operations &amp; Administrative Expenses</b>	<b>183,747</b>	<b>177,236</b>	<b>227,600</b>	<b>122,400</b>	<b>(105,200)</b>	<b>-46%</b>
31	975 Community Center Loan Repayment	7,872	-	30,600	30,500	(100)	0%
32	<b>TOTAL EXPENSE</b>	<b>191,619</b>	<b>205,753</b>	<b>310,500</b>	<b>245,500</b>	<b>(65,000)</b>	<b>-21%</b>
33	<b>NET REVENUE/EXPENSE (Before Capital)</b>	<b>42,110</b>	<b>(118,061)</b>	<b>(191,900)</b>	<b>31,500</b>	<b>223,400</b>	<b>-1</b>
34	<b>Capital Expenses</b>						
35	978 Park Furniture and Equipment	-	22,840	25,000	-	(25,000)	-100%
36	983 Building Temporary Relocation	-	108,788	100,000	-	(100,000)	-100%
37	974 Other Park Improvements	26,806	41,765	25,000	80,000	55,000	220%
38	<b>TOTAL CAPITAL EXPENSE</b>	<b>26,806</b>	<b>173,394</b>	<b>150,000</b>	<b>80,000</b>	<b>(70,000)</b>	<b>-47%</b>
39	<b>NET REVENUE/EXPENSE (After Capital)</b>	<b>\$ 15,304</b>	<b>\$ (291,455)</b>	<b>\$ (341,900)</b>	<b>\$ (48,500)</b>	<b>\$ 293,400</b>	<b>-86%</b>

\*Line 427 - \$29,000 is per the KCC contract



**Kensington Police Protection & Community Services District**  
**FY 2023/24 Proposed Budget**  
**Waste Management Fund**

Acct. #		A	B	C	D	\$ Budget Variance	% Budget Variance
		FY 22 Actual Results	FY 23 YTD May 30	FY 23 Adopted Budget	FY 24 Adopted Budget		
1	<b>REVENUE</b>						
2	448 Franchise Fees	\$ 66,551	\$ 84,065	\$ 171,857	\$ 120,000	\$ (51,857)	-30%
3	<b>TOTAL REVENUE</b>	<b>66,551</b>	<b>84,065</b>	<b>171,857</b>	<b>120,000</b>	<b>(51,857)</b>	<b>-43%</b>
4	<b>EXPENSE</b>						
5	<b>Operations &amp; Administrative Expenses</b>						
6	751 Waste Removal Franchise Fee Expense	-	34,819	47,300	51,400	4,100	9%
7	752 Waste Management Program Admin	-	-	3,000	68,490	65,490	2183%
8	753 Other Waste Management Expense	-	510	500	3,040	2,540	508%
9	<b>Total Operations &amp; Administrative Expenses</b>	<b>-</b>	<b>35,329</b>	<b>50,800</b>	<b>122,930</b>	<b>72,130</b>	<b>142%</b>
10	<b>TOTAL EXPENSE</b>	<b>-</b>	<b>35,329</b>	<b>50,800</b>	<b>122,930</b>	<b>72,130</b>	<b>142%</b>
11	<b>NET REVENUE / (EXPENSE)</b>	<b>\$ 66,551</b>	<b>\$ 48,736</b>	<b>\$ 121,057</b>	<b>\$ (2,930)</b>	<b>\$ (123,987)</b>	<b>-102%</b>